

ARIZONA CORPORATION COMMISSION
UTILITIES DIVISION

ANNUAL REPORT MAILING LABEL – MAKE CHANGES AS NECESSARY

W

W-01157A
WEST END WATER COMPANY
9098 W. PINNACLE PEAK ROAD
PEORIA AZ 85345-

ANNUAL REPORT

FOR YEAR ENDING

12	31	2001
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FOR COMMISSION USE

ANN04	01
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Processed by:

4-30-02 cm

SCANNED

COMPANY INFORMATION

Company Name (Business Name) West End Water Co.

Mailing Address 9098 W. Pinnacle Peak Rd
(Street)

Peoria

(City)

AZ

(State)

85383

(Zip)

623-972-6133

Telephone No. (Include Area Code)

623-566-8925

Fax No. (Include Area Code)

Pager/Cell No. (Include Area Code)

Email Address jdcampbell19098@qwest.net

Local Office Mailing Address 9098 W. Pinnacle Peak Rd
(Street)

Peoria

(City)

AZ

(State)

85383

(Zip)

623-972-6133

Local Office Telephone No. (Include Area Code)

623-566-2098

Fax No. (Include Area Code)

Pager/Cell No. (Include Area Code)

Email Address jdcampbell19098@qwest.net

MANAGEMENT INFORMATION

Management Contact: J.D. Campbell President
(Name) (Title)

9098 W. Pinnacle Peak Rd
(Street)

Peoria
(City)

AZ
(State)

85383
(Zip)

623-972-6133

Telephone No. (Include Area Code)

623-566-2098

Fax No. (Include Area Code)

Pager/Cell No. (Include Area Code)

Email Address jdcampbell19098@qwest.net

On Site Manager: J.D. Campbell
(Name)

9098 W. Pinnacle Peak Rd.

(Street)

Peoria

(City)

AZ

(State)

85383

(Zip)

623-972-6133

Telephone No. (Include Area Code)

623-566-8925

Fax No. (Include Area Code)

Pager/Cell No. (Include Area Code)

Email Address jdcampbell19098@qwest.net

Statutory Agent: J.D. Campbell
(Name)

9098 W. Pinnacle Peak Rd Peoria AZ 85383
(Street) (City) (State) (Zip)

623-972-6133 623-566-2098 _____
Telephone No. (Include Area Code) Fax No. (Include Area Code) Pager/Cell No. (Include Area Code)

Attorney: Scott Rhodes Jennings, Strouss & Solmon, P.L.C.
(Name)

The Collier Center, 11th Floor, 201 E. Washington St. Phoenix, AZ 85004
(Street) (City) (State) (Zip)

602-262-5911 602-253-3255 _____
Telephone No. (Include Area Code) Fax No. (Include Area Code) Pager/Cell No. (Include Area Code)

OWNERSHIP INFORMATION

Check the following box that applies to your company:

- | | |
|---|---|
| <input type="checkbox"/> Sole Proprietor (S) | <input type="checkbox"/> C Corporation (C) (Other than Association/Co-op) |
| <input type="checkbox"/> Partnership (P) | <input checked="" type="checkbox"/> Subchapter S Corporation (Z) |
| <input type="checkbox"/> Bankruptcy (B) | <input type="checkbox"/> Association/Co op (A) |
| <input type="checkbox"/> Receivership (R) | <input type="checkbox"/> Limited Liability Company |
| <input type="checkbox"/> Other (Describe) _____ | |

COUNTIES SERVED


Check the box below for the county/ies in which you are certificated to provide service:

- | | | |
|-------------------------------------|--|-----------------------------------|
| <input type="checkbox"/> APACHE | <input type="checkbox"/> COCHISE | <input type="checkbox"/> COCONINO |
| <input type="checkbox"/> GILA | <input type="checkbox"/> GRAHAM | <input type="checkbox"/> GREENLEE |
| <input type="checkbox"/> LA PAZ | <input checked="" type="checkbox"/> MARICOPA | <input type="checkbox"/> MOHAVE |
| <input type="checkbox"/> NAVAJO | <input type="checkbox"/> PIMA | <input type="checkbox"/> PINAL |
| <input type="checkbox"/> SANTA CRUZ | <input type="checkbox"/> YAVAPAI | <input type="checkbox"/> YUMA |
| <input type="checkbox"/> STATEWIDE | | |

UTILITY PLANT IN SERVICE

Acct. No.	DESCRIPTION	Original Cost (OC)	Accumulated Depreciation (AD)	O.C.L.D. (OC less AD)
301	Organization			
302	Franchises			
303	Land and Land Rights	1,500	0	1,500
304	Structures and Improvements	186,540	3,691	182,849
307	Wells and Springs	228,620	3,493	225,127
311	Pumping Equipment	367,605	16,558	351,047
320	Water Treatment Equipment	545	7	538
330	Distribution Reservoirs and Standpipes	151,196	10,549	140,647
331	Transmission and Distribution Mains	700,011	10,167	689,844
333	Services	24,266	304	23,962
334	Meters and Meter Installations	10,866	5,595	5,271
335	Hydrants	35,060	439	34,622
336	Backflow Prevention Devices			
339	Other Plant and Misc. Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant	981	981	0
	TOTALS	1,707,190	51,784	1,655,406

This amount goes on the Balance Sheet Acct. No. 108



CALCULATION OF DEPRECIATION EXPENSE FOR CURRENT YEAR

Acct. No.	DESCRIPTION	Original Cost (1)	Depreciation Percentage (2)	Depreciation Expense (1x2)
301	Organization			
302	Franchises			
303	Land and Land Rights	1,500	0%	0
304	Structures and Improvements	186,540	1.24%	2,314
307	Wells and Springs	228,620	1.39%	3,186
311	Pumping Equipment	367,605	1.34%	4,919
320	Water Treatment Equipment	545	1.28%	7
330	Distribution Reservoirs and Standpipes	151,196	1.18%	1,781
331	Transmission and Distribution Mains	700,011	1.26%	8,815
333	Services	24,266	1.25%	304
334	Meters and Meter Installations	10,866	.96%	104
335	Hydrants	35,060	1.25%	439
336	Backflow Prevention Devices			
339	Other Plant and Misc. Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant	981	0%	0
	TOTALS	1,707,190		21,869

This amount goes on Comparative Statement of Income and Expense Acct. No. 403.

BALANCE SHEET

Acct. No.		BALANCE AT BEGINNING OF YEAR	BALANCE AT END OF YEAR
	ASSETS		
	CURRENT AND ACCRUED ASSETS		
131	Cash	\$ 5,505	\$ 26,724
134	Working Funds		
135	Temporary Cash Investments		
141	Customer Accounts Receivable	3,054	7,932
146	Notes/Receivables from Associated Companies		
151	Plant Material and Supplies		
162	Prepayments		
174	Miscellaneous Current and Accrued Assets	95	95
	TOTAL CURRENT AND ACCRUED ASSETS	\$ 8,654	\$ 34,751
	FIXED ASSETS		
101	Utility Plant in Service	\$ 101,943	\$ 1,707,191
103	Property Held for Future Use		
105	Construction Work in Progress	2,265	
108	Accumulated Depreciation – Utility Plant	(84,599)	(51,784)
121	Non-Utility Property		
122	Accumulated Depreciation – Non Utility		
	TOTAL FIXED ASSETS	\$ 19,609	\$ 1,655,407
	TOTAL ASSETS	\$ 28,263	\$ 1,690,158

NOTE: The Assets on this page should be equal to **Total Liabilities and Capital** on the following page.

BALANCE SHEET (CONTINUED)

Acct. No.		BALANCE AT BEGINNING OF YEAR	BALANCE AT END OF YEAR
	LIABILITIES		
	CURRENT LIABILITES		
231	Accounts Payable	\$ 160,061	\$ 164,131
232	Notes Payable (Current Portion)	1,114	1,234
234	Notes/Accounts Payable to Associated Companies		
235	Customer Deposits	15,219	16,505
236	Accrued Taxes	178,159	198,967
237	Accrued Interest	24,318	24,318
241	Miscellaneous Current and Accrued Liabilities		
	TOTAL CURRENT LIABILITIES	\$ 378,871	\$ 405,155
	LONG-TERM DEBT (Over 12 Months)		
224	Long-Term Notes and Bonds	\$ 18,748	\$ 17,370
	DEFERRED CREDITS		
251	Unamortized Premium on Debt	\$	\$
252	Advances in Aid of Construction		
255	Accumulated Deferred Investment Tax Credits		
271	Contributions in Aid of Construction		1,661,160
272	Less: Amortization of Contributions		
281	Accumulated Deferred Income Tax		
	TOTAL DEFERRED CREDITS	\$	\$ 1,661,160
	TOTAL LIABILITIES	\$ 397,619	\$ 2,083,685
	CAPITAL ACCOUNTS		
201	Common Stock Issued	\$ 1,000	\$ 1,000
211	Paid in Capital in Excess of Par Value		
215	Retained Earnings	(370,356)	(394,527)
218	Proprietary Capital (Sole Props and Partnerships)		
	TOTAL CAPITAL	\$ (369,356)	\$ (393,527)
	TOTAL LIABILITIES AND CAPITAL	\$ 28,263	\$ 1,690,158

COMPARATIVE STATEMENT OF INCOME AND EXPENSE

Acct. No.	OPERATING REVENUES	PRIOR YEAR	CURRENT YEAR
461	Metered Water Revenue	\$ 99,801	\$ 102,868
460	Unmetered Water Revenue		
474	Other Water Revenues	4,466	5,062
	TOTAL REVENUES	\$ 104,267	\$ 107,930
	OPERATING EXPENSES		
601	Salaries and Wages	\$	\$
610	Purchased Water		
615	Purchased Power	6,933	9,516
618	Chemicals		
620	Repairs and Maintenance	4,598	1,401
621	Office Supplies and Expense	1,156	1,670
630	Outside Services	58,454	68,666
635	Water Testing	649	685
641	Rents		
650	Transportation Expenses	2,015	2,320
657	Insurance – General Liability	1,001	1,690
659	Insurance - Health and Life		
666	Regulatory Commission Expense – Rate Case		
675	Miscellaneous Expense	31,148	3,431
403	Depreciation Expense	1,614	21,869
408	Taxes Other Than Income		
408.11	Property Taxes	3,007	3,330
409	Income Tax		
	TOTAL OPERATING EXPENSES	\$ 110,575	\$ 114,578
	OTHER INCOME/EXPENSE		
419	Interest and Dividend Income	\$ 129	\$ 91
421	Non-Utility Income		
426	Miscellaneous Non-Utility Expenses		
427	Interest Expense	6,670	17,614
	TOTAL OTHER INCOME/EXP	\$ (6,541)	\$ (17,523)
	NET INCOME/(LOSS)	\$ (12,848)	\$ (24,171)

SUPPLEMENTAL FINANCIAL DATA**Long-Term Debt**

	LOAN #1	LOAN #2	LOAN #3	LOAN #4
Date Issued	5/29			
Source of Loan				
ACC Decision No.				
Reason for Loan				
Dollar Amount Issued	\$ 10,000.00	\$	\$	\$
Amount Outstanding	\$ 1,234.02	\$	\$	\$
Date of Maturity	5/2002			
Interest Rate	7%			
Current Year Interest	\$ 134.58	\$	\$	\$
Current Year Principle	\$ 1,258.74	\$	\$	\$

Meter Deposit Balance at Test Year End

\$ 2,608.00

Meter Deposits Refunded During the Test Year

\$ 147.00

COMPANY NAME

West End Water Co.

WATER COMPANY PLANT DESCRIPTION**WELLS**

ADWR ID Number	Pump Horsepower	Pump Yield (Gpm)	Casing Size (inches)	Meter Size (inches)
*55-626340	30	120	8	3"
55-626341	7.5	25	6	3"
55-581369	50	320	12	6"
*55-626340 Taken out of service 9-29-01				

OTHER WATER SOURCES

Name or Description	Capacity (gpm)	Gallons Purchased or Obtained (in thousands)

TOTAL GALLONS PUMPED (NOT SOLD) THIS YEAR (thous.) = 37,335,000

BOOSTER PUMPS		FIRE HYDRANTS	
Horsepower	Quantity	Quantity Standard	Quantity Other
20	1	10	
10	2		
5	1		
2.5	1		

STORAGE TANKS		PRESSURE TANKS	
Capacity	Quantity	Capacity	Quantity
100,000	1	5,000	1
8,000	1	5,000	1
		5,000	1

STATISTICAL INFORMATION

Total number of customers	<u>232</u>	
Total number of gallons sold	<u>26,519,454</u>	gallons

COMPANY NAME West End Water Co.

YEAR ENDING 12/31/2001

INCOME TAXES

For this reporting period, provide the following:

Federal Taxable Income Reported	<u>*</u>
Estimated or Actual Federal Tax Liability	<u>*</u>

State Taxable Income Reported	<u>*</u>
Estimated or Actual State Tax Liability	<u>*</u>

Amount of Grossed-Up Contributions/Advances:

Amount of Contributions/Advances	<u>*</u>
Amount of Gross-Up Tax Collected	<u>*</u>
Total Grossed-Up Contributions/Advances	<u>*</u>

***S Corp Calculated at Shareholder level**

Decision No. 55774 states, in part, that the utility will refund any excess gross-up funds collected at the close of the tax year when tax returns are completed. Pursuant to this Decision, if gross-up tax refunds are due to any Payer or if any gross-up tax refunds have already been made, attach the following information by Payer: name and amount of contribution/advance, the amount of gross-up tax collected, the amount of refund due to each Payer, and the date the Utility expects to make or has made the refund to the Payer.

CERTIFICATION

The undersigned hereby certifies that the Utility has refunded to Payers all gross-up tax refunds reported in the prior year's annual report. This certification is to be signed by the President or Chief Executive Officer, if a corporation; the managing general partner, if a partnership; the managing member, if a limited liability company or the sole proprietor, if a sole proprietorship.



SIGNATURE4/29/02

DATEJ.D. CAMPBELL

PRINTED NAMEPresident

TITLE

COMPANY NAME West End Water Co. YEAR ENDING 12/31/2001

**WATER AND SEWER
UTILITIES ONLY**

PROPERTY TAXES

Indicate the amount of actual property taxes paid during this reporting period (Calendar Year 2001)

\$ 0

Attach to this annual report proof (e.g. property tax bills stamped "paid in full" or copies of cancelled Checks for property tax payments) of any and all property taxes paid during the calendar year.

If no property taxes paid, explain reasons below:

Cash flow

**VERIFICATION
AND
SWORN STATEMENT
Intrastate Revenues Only**



VERIFICATION

STATE OF Arizona

I, THE UNDERSIGNED

OF THE

COUNTY OF (COUNTY NAME)	<u>Maricopa</u>
NAME (OWNER OR OFFICIAL) TITLE	<u>J.D. Campbell President</u>
COMPANY NAME	<u>West End Water Co.</u>

DO SAY THAT THIS ANNUAL UTILITY REPORT TO THE ARIZONA COPORATION COMMISSION

FOR THE YEAR ENDING

MONTH	DAY	YEAR
<u>12</u>	<u>31</u>	<u>2001</u>

HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

SWORN STATEMENT

IN ACCORDANCE WITH THE REQUIREMENT OF TITLE 40, ARTICLE 8, SECTION 40-401, ARIZONA REVISED STATUTES, IT IS HEREIN REPORTED THAT THE GROSS OPERATING REVENUE OF SAID UTILITY DERIVED FROM ARIZONA INTRASTATE UTILITY OPERATIONS DURING CALENDAR YEAR 2001 WAS:

Arizona IntraState Gross Operating Revenues Only (\$)

\$ 111,917

(THE AMOUNT IN BOX ABOVE
INCLUDES \$ 6,587
IN SALES TAXES BILLED, OR COLLECTED

****REVENUE REPORTED ON THIS PAGE MUST INCLUDE SALES TAXES BILLED OR COLLECTED. IF FOR ANY OTHER REASON, THE REVENUE REPORTED ABOVE DOES NOT AGREE WITH TOTAL OPERATING REVENUES ELSEWHERE REPORTED, ATTACH THOSE STATEMENTS THAT RECONCILE THE DIFFERENCE. (EXPLAIN IN DETAIL)**


SUBSCRIBED AND SWORN TO BEFORE ME

A NOTARY PUBLIC IN AND FOR THE COUNTY OF

THIS

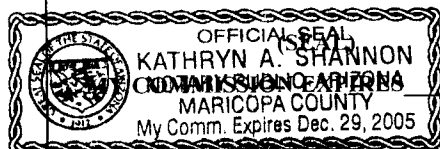
29th

DAY OF


SIGNATURE OF OWNER OR OFFICIAL
623-972-6133
TELEPHONE NUMBER

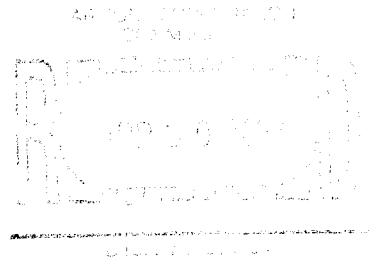
COUNTY NAME	<u>Maricopa</u>
MONTH	<u>April</u>
	<u>2002</u>


SIGNATURE OF NOTARY PUBLIC



12/29/05

**VERIFICATION
AND
SWORN STATEMENT
RESIDENTIAL REVENUE
INTRASTATE REVENUES ONLY**



VERIFICATION

STATE OF ARIZONA

I, THE UNDERSIGNED

OF THE

(COUNTY NAME) Maricopa	
NAME (OWNER OR OFFICIAL) J.D. Campbell	TITLE President
COMPANY NAME West End Water Co.	

DO SAY THAT THIS ANNUAL UTILITY REPORT TO THE ARIZONA CORPORATION COMMISSION

FOR THE YEAR ENDING

MONTH	DAY	YEAR
12	31	2001

HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

SWORN STATEMENT

IN ACCORDANCE WITH THE REQUIREMENTS OF TITLE 40, ARTICLE 8, SECTION 40-401.01, ARIZONA REVISED STATUTES, IT IS HEREIN REPORTED THAT THE GROSS OPERATING REVENUE OF SAID UTILITY DERIVED FROM ARIZONA INTRASTATE UTILITY OPERATIONS RECEIVED FROM RESIDENTIAL CUSTOMERS DURING CALENDAR YEAR 2001 WAS:

ARIZONA INTRASTATE GROSS OPERATING REVENUES
\$ 6,286

(THE AMOUNT IN BOX AT LEFT
INCLUDES \$ 89,603
IN SALES TAXES BILLED, OR COLLECTED

***RESIDENTIAL REVENUE REPORTED ON THIS PAGE
MUST INCLUDE SALES TAXES BILLED.**

X


SIGNATURE OF OWNER OR OFFICIAL

SUBSCRIBED AND SWORN TO BEFORE ME

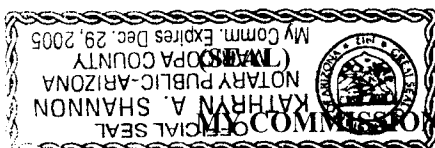
A NOTARY PUBLIC IN AND FOR THE COUNTY OF

THIS

29th

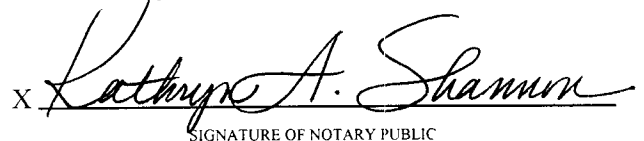
DAY OF

NOTARY PUBLIC NAME KATHRYN A. SHANNON	
COUNTY NAME Maricopa	
MONTH April	2002



EXPIRES 12/29/05

X


SIGNATURE OF NOTARY PUBLIC